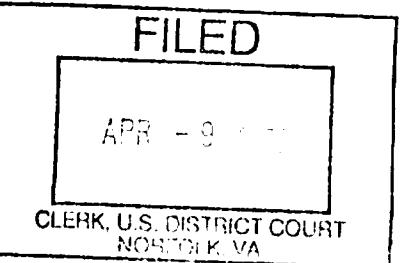


IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
Newport News Division



JOHN S. MILES,

Petitioner,

v.

CIVIL ACTION NO. 4:08mc1

UNITED STATES OF AMERICA,

Respondent.

ORDER

Before the Court is the Petition by John S. Miles (“Petitioner”) to quash a summons issued by the Criminal Investigation Division of the Internal Revenue Service to a third-party. On July 30, 2008, the United States (“Respondent”) filed a Motion to Dismiss (“Motion”) with memorandum in support. The proper *Roseboro* Notice as to the Motion was filed on that same date. Petitioner did not file a response. On October 31, 2008, this matter was referred to a United States Magistrate Judge pursuant to the provisions of 28 U.S.C. § 636(b)(1)(B) and Federal Rule of Civil Procedure 72(b) for a report and recommendation. On November 4, 2008, the Magistrate Judge filed his report recommending that Petitioner’s Petition to Quash be Denied and Respondent’s Motion to Dismiss be Granted. By copy of the report, the parties were advised of their right to file written objections to the findings and recommendations made by the Magistrate Judge. The Court has received no objections to the report and the time for filing the same has expired.

The Court does hereby accept the findings and recommendations set forth in the report of the United States Magistrate Judge filed November 4, 2008, and it is, therefore **ORDERED** that

Respondent's Motion to Dismiss be **GRANTED**. Accordingly, Petitioner's Petition to Quash is **DISMISSED**.

The Court **DIRECTS** the Clerk to mail a copy of this final Order to Petitioner and Respondent.

IT IS SO ORDERED.



Raymond A. Jackson
United States District Judge

Norfolk, Virginia
April 9, 2009